IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 36 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

GIRISHCHANDRA SHANTILAL

Appearance:

MR B/B/NAIK FOR MR MANISH R BHATT for Petitioner

SERVED BY RPAD - (N) for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE A.R.DAVE

Date of decision: 11/09/2000

ORAL JUDGEMENT

Per C.J:-

In this reference, at the instance of the department, learned counsel appearing for it points that the following question framed has been answered against the revenue in the earlier assessment year in the case of the same assessee in ITR No. 213 of 1984, decided on 27.3.1987:

"Whether on the facts and in the circumstances of the case, the share income from the partnership firm of M/s Amco Traders could not be added to the individual assessment of the assessee and whether the Appellate Tribunal was therefore justified in deleting the share income of Rs.32,139/- for A.Y. 1978-79 and Rs. 24,875/for A.Y. 1979-80 from the income of the assessee ?"

Consequently, this Reference is also answered against the revenue and in favour of the assessee. The ITR is disposed of accordingly, with no order as to costs.

(D.M.Dharmadhikari,C.J.)

(A.R. Dave, J.)

parekh